

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	1:14MC57
)	
JEFFREY D. HAYES,)	
)	
Respondent.)	

ORDER

The Recommendation of the United States Magistrate Judge was filed with the court in accordance with 28 U.S.C. § 636(b) and, on March 2, 2015, was served on the parties in this action. No objections were filed within the time limits prescribed by § 636.

The Court has reviewed and hereby adopts the Magistrate Judge's Recommendation.

IT IS THEREFORE ORDERED that the Petition (Doc. 1) is GRANTED.

IT IS FURTHER ORDERED that Respondent Jeffrey D. Hayes shall obey the Internal Revenue Service Summons served on him on January 28, 2014, by appearing on April 20, 2015, at 9:30 a.m., before Revenue Officer Cynthia D. Cooke, at 1677 Westbrook Plaza Drive, Winston-Salem, North Carolina, to testify and to produce for examination documents and records as described in the Summons.

/s/ Thomas D. Schroeder
United States District Judge

April 1, 2015